## AMENDMENTS TO THE CLAIMS

This listing of claims replaces all prior listing of claims in this application.

1. (Currently amended) A method of forming a flash memory cell, comprising:

forming a tunnel oxide on a substrate;

forming a first conductor layer over said tunnel oxide;

forming an insulating layer over said first conductor layer, said insulating layer comprising a first oxide layer over said first conductor layer, a nitride layer over said first oxide layer, and a second oxide layer over said nitride layer, said second oxide layer grown by oxidizing said nitride layer with a gas ambient containing atomic oxygen, wherein said second oxide layer is formed to have a deposited thickness of at least 60% of [[the]] a targeted thickness of the second oxide layer by employing a single process step to form said second oxide layer;

forming a second conductor layer over said insulating layer;

etching at least said first conductor layer, said second conductor layer and said insulating layer, thereby defining at least one stacked gate structure; and

forming a source region and a drain region in said substrate on an opposite side of said stacked gate structure, thereby forming at least one memory cell.

2. (Original) The method of claim 1 wherein said second oxide layer is grown at a temperature of about 850°C to about 1100°C.

3. (Original) The method of claim 1 wherein said second oxide layer is grown at a temperature of less than about 900°C.

Claims 4-5 (Canceled).

- 6. (Original) The method of claim 1 wherein said atomic oxygen is supplied by in situ steam generation.
- 7. (Original) The method of claim 1 wherein said atomic oxygen is supplied by ozone source.
- 8. (Original) The method of claim 1 wherein said atomic oxygen is supplied by plasma source.
- 9. (Original) The method of claim 1 wherein said atomic oxygen is supplied by microwave source.
- 10. (Original) The method of claim 1 wherein said atomic oxygen is supplied by photoexcitation.
- 11. (Original) The method of claim 1 wherein said second oxide layer is formed in a single wafer system.
- 12. (Original) The method of claim 1 wherein said second oxide layer is formed in a batch furnace system.
- 13. (Original) The method of claim 1 wherein said second oxide layer is formed in a rapid thermal system.
- 14. (Original) The method of claim 1 wherein said second oxide layer is formed in a fast ramp system.
  - 15. (Canceled).

16. (Currently amended) A method of forming an ONO insulating structure, comprising:

depositing a first oxide layer over an integrated circuit structure;

depositing a nitride layer over said first oxide layer; and

growing a second oxide layer over said nitride layer wherein said second oxide layer is grown at a temperature of about 850°C to about 1100°C, for about 1 second to about 10 minutes, using a gas ambient containing atomic oxygen, wherein said second oxide layer is formed to have a deposited thickness of at least 60% of [[the]] a targeted thickness of the second oxide layer by employing a single process step to form said second oxide layer, wherein said targeted thickness is from about 20 Å to about 80 Å thick.

- 17. (Canceled).
- 18. (Currently amended) The method of claim 16 wherein said second oxide layer is [[grow]] grown at a temperature of less than about 900°C.

Claims 19-20 (Canceled).

- 21. (Original) The method of claim 16 wherein said atomic oxygen is supplied by in situ steam generation.
- 22. (Original) The method of claim 16 wherein said atomic oxygen is supplied by ozone source.
- 23. (Original) The method of claim 16 wherein said atomic oxygen is supplied by plasma source.
- 24. (Original) The method of claim 16 wherein said atomic oxygen is supplied by microwave source.

25. (Original) The method of claim 16 wherein said atomic oxygen is supplied by photoexcitation.

- 26. (Original) The method of claim 16 wherein said second oxide layer is formed in a single wafer system.
- 27. (Original) The method of claim 16 wherein said second oxide layer is formed in a batch furnace system.
- 28. (Original) The method of claim 16 wherein said second oxide layer is formed in a rapid thermal system.
- 29. (Original) The method of claim 16 wherein said second oxide layer is formed in a fast ramp system.
  - 30. (Canceled)
- 31. (Currently amended) A method of forming a flash memory array containing a plurality of flash memory cells, each of said plurality of flash memory cells being formed by the acts of:

forming a tunnel oxide on a substrate;

forming a first conductor layer over said tunnel oxide;

forming an insulating layer over said first conductor layer, said insulating layer comprising a first oxide layer over said first conductor layer, a nitride layer over said first oxide layer, and a second oxide layer over said nitride layer, wherein said second oxide layer is grown in the presence of atomic oxygen at a temperature of less than about 900°C for a period of about 1 second to 10 minutes, and wherein said second oxide layer is formed to be deposited with a thickness of at least about 60% of a targeted thickness of said second oxide layer by employing a single process step to

form said second oxide layer, wherein said targeted thickness is from about 20 Å to about 80 Å thick, and said second oxide layer is deposited to be from about 12 Å to 48 Å thick;

forming a second conductor layer over said insulating layer;

etching at least said first conductor layer, said second conductor layer and said insulating layer, thereby defining at least one stacked gate structure; and

forming a source region and a drain region in said substrate, thereby forming at least one memory cell.

Claims 32-35 (Canceled).

- 36. (Original) The method of claim 31 wherein said atomic oxygen is supplied by in situ steam generation.
- 37. (Original) The method of claim 31 wherein said atomic oxygen is supplied by ozone source.
- 38. (Original) The method of claim 31 wherein said atomic oxygen is supplied by plasma source.
- 39. (Original) The method of claim 31 wherein said atomic oxygen is supplied by microwave source.
- 40. (Original) The method of claim 31 wherein said atomic oxygen is supplied by photoexcitation.
- 41. (Original) The method of claim 31 wherein said second oxide layer is formed in a single wafer system.

42. (Original) The method of claim 31 wherein said second oxide layer is formed in a batch furnace system.

- 43. (Original) The method of claim 31 wherein said second oxide layer is formed in a rapid thermal system.
- 44. (Original) The method of claim 31 wherein said second oxide layer is formed in a fast ramp system.

Claims 45-51 (Canceled).